

BEFORE THE TENNESSEE STATE BOARD OF EQUALIZATION

IN RE: Stanley Keebler and Joe Hale)
Map 30, Control Map 30, Parcel 84) Washington County
Farm Property)
Tax Year 2005)

INITIAL DECISION AND ORDER

Statement of the Case

The subject property is presently valued as follows:

<u>LAND VALUE</u>	<u>IMPROVEMENT VALUE</u>	<u>TOTAL VALUE</u>	<u>ASSESSMENT</u>
\$142,600	\$ -0-	\$142,600	\$35,650

An appeal has been filed on behalf of the property owner with the State Board of Equalization. The undersigned administrative judge conducted a hearing in this matter on April 11, 2006 in Jonesborough, Tennessee. In attendance at the hearing were Stanley Keebler, the appellant, and Washington County Property Assessor's representative, John Sims.

FINDINGS OF FACT AND CONCLUSIONS OF LAW

Subject property consists of an unimproved 14.26 acre tract located on Bristol Highway in Johnson City, Tennessee.

The first issue before the administrative judge concerns jurisdiction. This issue arises from the fact that the disputed appraisal was not appealed to the Washington County Board of Equalization.

As stated at the hearing, the administrative judge finds that the taxpayer established reasonable cause for his failure to appeal to the Washington County Board of Equalization. In particular, the administrative judge finds it was the intention of both parties that the administrative judge's ruling for tax year 2004 be carried forward for tax year 2005. Due to a procedural snafu, however, the subject parcel was omitted from the list approved by the State Board of Equalization for such treatment.

Based upon the foregoing, the administrative judge finds that the State Board of Equalization has jurisdiction to adopt the stipulated value of \$107,000 for tax year 2005:

ORDER

It is therefore ORDERED that the following value and assessment be adopted for tax year 2005:

<u>LAND VALUE</u>	<u>IMPROVEMENT VALUE</u>	<u>TOTAL VALUE</u>	<u>ASSESSMENT</u>
\$107,000	\$ -0-	\$107,000	\$26,750


It is FURTHER ORDERED that any applicable hearing costs be assessed pursuant to Tenn. Code Ann. § 67-5-1501(d) and State Board of Equalization Rule 0600-1-.17.

Pursuant to the Uniform Administrative Procedures Act, Tenn. Code Ann. §§ 4-5-301—325, Tenn. Code Ann. § 67-5-1501, and the Rules of Contested Case Procedure of the State Board of Equalization, the parties are advised of the following remedies:

1. A party may appeal this decision and order to the Assessment Appeals Commission pursuant to Tenn. Code Ann. § 67-5-1501 and Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization. Tennessee Code Annotated § 67-5-1501(c) provides that an appeal **“must be filed within thirty (30) days from the date the initial decision is sent.”** Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization provides that the appeal be filed with the Executive Secretary of the State Board and that the appeal **“identify the allegedly erroneous finding(s) of fact and/or conclusion(s) of law in the initial order”**; or
2. A party may petition for reconsideration of this decision and order pursuant to Tenn. Code Ann. § 4-5-317 within fifteen (15) days of the entry of the order. The petition for reconsideration must state the specific grounds upon which relief is requested. The filing of a petition for reconsideration is not a prerequisite for seeking administrative or judicial review; or
3. A party may petition for a stay of effectiveness of this decision and order pursuant to Tenn. Code Ann. § 4-5-316 within seven (7) days of the entry of the order.

This order does not become final until an official certificate is issued by the Assessment Appeals Commission. Official certificates are normally issued seventy-five (75) days after the entry of the initial decision and order if no party has appealed.

ENTERED this 20th day of April, 2006.



MARK J. MINSKY
ADMINISTRATIVE JUDGE
TENNESSEE DEPARTMENT OF STATE
ADMINISTRATIVE PROCEDURES DIVISION

c: Stanley Keebler & Joe Hale
Monty Treadway, Assessor of Property